. . . IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Atty. Docket

CHRISTOPHE M. MACOURS

NL 031353

Serial No.

Group Art Unit

Filed: CONCURRENTLY

Ex.

SYSTEM AND METHOD FOR AUDIO SIGNAL PROCESSING

Commissioner for Patents Alexandria, VA 22313-1450

AUTHORIZATION PURSUANT TO 37 CFR §1.136(a)(3) AND TO CHARGE DEPOSIT ACCOUNT

Sir:

The Commissioner is hereby requested and authorized to treat any concurrent or future reply in this application requiring a petition for extension of time for its timely submission, as incorporating a petition for extension of time for the appropriate length of time.

Please charge any additional fees which may now or in the future be required in this application, including extension of time fees, but excluding the issue fee unless explicitly requested to do so, and credit any overpayment, to Deposit Account No. 14-1270.

Respectfully submitted

Michael E. Marion, Reg. 32,266

Attorney

(914) 333-9641